

REFERENCE TITLE: vehicle license tax; flat fee

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

SB 1451

Introduced by
Senators Gould: Harper, Johnson

AN ACT

AMENDING SECTION 28-5801, ARIZONA REVISED STATUTES; RELATING TO THE VEHICLE LICENSE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 28-5801, Arizona Revised Statutes, is amended to
3 read:

4 28-5801. Vehicle license tax rate

5 A. At the time of application for and before registration each year of
6 a vehicle, the registering officer shall collect the vehicle license tax
7 imposed by article IX, section 11, Constitution of Arizona. On the
8 taxpayer's vehicle license tax bill, the registering officer shall provide
9 the taxpayer with the following:

10 1. Information showing the amount of the vehicle license tax that each
11 category of recipient will receive and the amount that is owed by the
12 taxpayer.

13 2. The amount of vehicle license tax the taxpayer would pay pursuant
14 to section 28-5805 if the taxpayer's motor vehicle was powered by alternative
15 fuel.

16 B. Except as provided in subsections C and D of this section:

17 1. During the first twelve months of the life of a vehicle as
18 determined by its initial registration, the vehicle license tax is based on
19 each one hundred dollars in value, the value of the vehicle is sixty per cent
20 of the manufacturer's base retail price of the vehicle and the vehicle
21 license tax rate for each of the recipients is as follows:

22 (a) The rate for the Arizona highway user revenue fund is one dollar
23 twenty-six cents.

24 (b) The rate for the county general fund is sixty-nine cents.

25 (c) The rate for counties for the same use as highway user revenue
26 fund monies is sixteen cents.

27 (d) The rate for incorporated cities and towns is sixty nine cents.

28 2. During each succeeding twelve month period, the vehicle license tax
29 is based on each one hundred dollars in value, the value of the vehicle is
30 16.25 per cent less than the value for the preceding twelve month period and
31 the vehicle license tax rate for each of the recipients is as follows:

32 (a) The rate for the Arizona highway user revenue fund is one dollar
33 thirty cents.

34 (b) The rate for the county general fund is seventy one cents.

35 (c) The rate for counties for the same use as highway user revenue
36 fund monies is seventeen cents.

37 (d) The rate for incorporated cities and towns is seventy one cents.

38 3. The minimum amount of the vehicle license tax computed under this
39 section is ten dollars per year for each vehicle that is subject to the
40 tax. If the product of all of the rates prescribed in paragraph 1 or 2 of
41 this subsection is less than ten dollars, the vehicle license tax is ten
42 dollars. The vehicle license tax collected pursuant to this paragraph shall
43 be distributed to the recipients prescribed in this subsection based on the
44 percentage of each recipient's rate to the sum of all of the rates.

45

1 B. EXCEPT AS PROVIDED IN SUBSECTIONS C AND D OF THIS SECTION, THE
2 VEHICLE LICENSE TAX ON INITIAL REGISTRATION IS _____ DOLLARS AND ON RENEWAL
3 OF REGISTRATION IS _____ DOLLARS. THE VEHICLE LICENSE TAX RATE FOR EACH
4 OF THE RECIPIENTS IS AS FOLLOWS:

5 1. THE RATE FOR THE ARIZONA HIGHWAY USER REVENUE FUND IS _____ PER
6 CENT.

7 2. THE RATE FOR THE COUNTY GENERAL FUND IS _____ PER CENT.

8 3. THE RATE FOR COUNTIES FOR THE SAME USE AS HIGHWAY USER REVENUE FUND
9 MONIES IS _____ PER CENT.

10 4. THE RATE FOR INCORPORATED CITIES AND TOWNS IS _____ PER CENT.

11 C. The vehicle license tax is as follows for noncommercial trailers
12 that are not travel trailers and that are less than six thousand pounds gross
13 vehicle weight:

14 1. On initial registration, a one-time vehicle license tax of one
15 hundred five dollars.

16 2. On renewal of registration, a one-time vehicle license tax of
17 seventy dollars.

18 D. The vehicle license tax is as follows for a trailer or semitrailer
19 that exceeds ten thousand pounds gross vehicle weight:

20 1. On initial registration, a one-time vehicle license tax of five
21 hundred fifty-five dollars.

22 2. On renewal of registration or if previously registered in another
23 state, a one-time vehicle license tax of:

24 (a) If the trailer's or semitrailer's model year is less than six
25 years old, three hundred fifty-five dollars.

26 (b) If the trailer's or semitrailer's model year is at least six years
27 old, one hundred dollars.

28 E. The vehicle license tax collected pursuant to subsection C or D of
29 this section shall be distributed to the recipients prescribed in subsection
30 B of this section based on the percentage of each recipient's rate to the sum
31 of all of the rates.

32 F. For the purposes of subsection C of this section, "travel trailer"
33 has the same meaning prescribed in section 28-2003.

34 Sec. 2. Conforming legislation

35 The legislative council staff shall prepare proposed legislation
36 conforming the Arizona Revised Statutes to the provisions of this act for
37 consideration in the forty-eighth legislature, first regular session.